

2015 Colorado Nonresident Beneficiary Estimated Income Tax Payment Voucher

Withholding For Nonresident Beneficiaries

Every fiduciary of an estate or trust, with a nonresident beneficiary who receives net income from real or tangible personal property within Colorado, shall withhold and pay taxes to the Department of Revenue out of the income to be distributed to such nonresident beneficiary.

The amount to be withheld is 4.63% of the beneficiary's share of this income, computed without exemption, unless the nonresident beneficiary files a timely return of this total

income from sources within Colorado, in which case the fiduciary shall withhold and pay only the amount of tax disclosed by the beneficiary's return.

Use Form 104BEP on this page to make the payment. File Form 104BEP using the name, address and social security number of the beneficiary. Photocopy additional copies of Form 104BEP as needed. Payment is due at the time the income is distributed.



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(0068)

FORM 104BEP (07/16/14)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
www.TaxColorado.com

2015 Colorado Nonresident Beneficiary Estimated Income Tax Payment Voucher Payment for Nonresident Beneficiary

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write the beneficiary's Social Security number and "2015 Form 104BEP" on the check or money order. Do not send cash. File only if you are making a payment. Submit a separate check or money order for each document. Payment is due at the time the income is distributed.

Beneficiary's Last Name		First Name	Middle Initial
Address		SSN	
City	State	ZIP	

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.
(Do not write in space below)

Amount of Payment

\$.00

